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ANNUAL REPORT

for the

Town

of

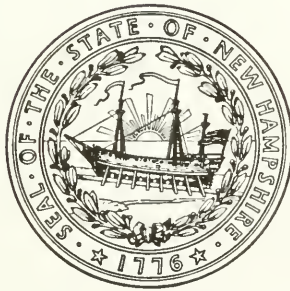
BRIDGEWATER

New Hampshire



For the Fiscal Year Ending
December 31, 1998

ANNUAL REPORT
for the
Town
of
BRIDGEWATER
New Hampshire



For the Fiscal Year Ending
December 31, 1998

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*This Town Report is dedicated to
Frederick Wilcox
who served the town for over 30 years as
building inspector, dog warden and police chief.*

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TOWN OFFICERS**March Town Meeting*****Town Clerk***

Kathy Vestal	1999
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Selectmen

Maurice Jenness	1999
Terence Murphy	2000
Henry Woolner	2001

Treasurer

Marilyn Raymond	2000
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Trustees of Trust Funds

Phyllis Clement	1999
Marvin Lewis	2000

Supervisors of Checklists

Marjorie Nickerson	2000
Alfred Nickerson	2001
Florence Hanaford	2002

Moderator

Andrew Denton	1999
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Library Trustees

Catherine Drew	1999
Pauline Havens	2000
Nancy Gray	2001

APPOINTMENTS

Deputy Town Clerk

Cathy Lyford	2002
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Tax Collector

Nancy Denton	2000
Rachel Spencer, Deputy	2000

Forest Fire Warden

Lawrence Gilpatric

Deputy Fire Wardens

Creighton Gray	John Farro
Andrew Denton	Donald Atwood

Planning Board

Elaine MacAdams, Chair	Robert Williams
Ronald Olszak	Richard Brooks
Hank Woolner	William Delashmit

Terence Murphy, Ex. Off.

Alternates:	William McChesney	Maurice Jenness Alt. Ex. Off
	James Jeffrey	

Zoning Board of Adjustment

Benjamin Lambert	Ronald Towne
E. Wayne Thompson	Janet Woolner
Alternates: Charles Swanson	David Cheney

Conservation Committee

Joseph Allison, Chair	Nancy Gray
Elaine MacAdam	Robert Tucker
Emily Crane - Pemi River Council Rep.	
Alternates: Phyllis Clement	William Weir

<i>School Board Member</i>	Mike Capsalis	2001
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<i>School Board Budget Committee</i>	Mary Ellen Godville	2002
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<i>Road Agent</i>	Donald Atwood
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<i>Chief of Police</i>	James Gickas
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<i>Fire Chief</i>	Andrew Denton
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<i>Building Inspector</i>	Ralph Lyford
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<i>Town Forester</i>	Creighton Gray
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SELECTMEN'S REPORT

1998 was a reminder of how weather events can impact a community. The cumulative effect of a record ice storm in January followed by a summer flood in June was daunting! In May we thought the January ice storm was far behind us. However, the June flash floods came without warning and more importantly without precedent. We believe that the damage exceeded the 1973 summer floods. The cost of repairing the damage was very high. The highway budget was exceeded by greater than \$500,000. We have received partial federal disaster aid (FEMA) and have submitted the final paperwork for additional relief funds. As a result of the weather, we will end this fiscal year with a fund deficit. When the final federal and state funds are approved, that deficit will be erased. (As of this report the town audit indicated we finished the year with a surplus of \$1,700.00!)

The Board of Selectmen are responsible for presenting a budget to you at the spring town meeting. However, we are your financial managers for only the municipal portion of that budget.

The factors that have increased the tax rate are associated with the growth and the town population. Municipal costs have risen, but slower than the overall tax base expansion. Hence, our municipal rate declined to \$1.88. Our municipal tax rate is now lower than in 1991! Our school age population has grown, and the Newfound School District budgets have grown partially because of increasing numbers of students from all towns in the district. We have grown from 103 students in 1990 to about 140 in 1998. The Newfound School District budget has gone from 7 million dollars to about 11 million dollars in that same time period. Many neighboring communities have little or no growth controls and the size of the Newfound School District school age population has grown considerably. In short the school district's piece of the "financial pie" is larger because of growth. We represent a bigger percentage of that pie, from 8.9% to 10%. Planning is absolutely critical during this growth period because more often than not, short-term decisions due to tax increases are "from the hip."

As a community, we need to further manage growth if we want to control our long-term taxes. Recent zoning changes that you have approved in the last few years have helped. Subdivisions have been virtually flat in the last two years. We now need to focus our attention on the rate of conversions of existing seasonal cottages to year-round homes. This is for a number of reasons beyond just population concerns. Septic and water resources are another important factor. We have had a number of septic failures this year because owners have neglected to upgrade systems when they have converted.

In discussion with the planning board, we are preparing some "common sense" ordinances for your consideration at this spring's town meeting. It will require that seasonal properties apply for a conversion permit. This will require a review of septic, water and life safety codes before occupying the premises on a continual basis. We highly recommend your approval of these zoning amendments to manage growth and ultimately, your taxes.

Remember, your replies to the planning board questionnaire were to moderate growth. Ultimately, this matter is difficult to accomplish. This approach to conversion will help. All this means is that if you wish to convert a seasonal home for occupancy on a continual basis, you must consider the review and possible repair of septic, water and life safety code items.

Claremont II

The method of funding schools in NH to satisfy the Supreme Court ruling is still not resolved. Various proposals, from a straight property tax, a straight income tax, a straight sales tax, combinations of all three, as well as combinations including other taxes are still being discussed

We feel that a statewide property tax would not only adversely effect Bridgewater, but also the State economy. Along with 32 other towns and school district we funded an independent study to determine quantitatively the effect on the state as well as the effect on individual towns. That study has been completed, and we were right! The effect on Bridgewater would be disastrous. Our tax rate would increase by \$7.00 and property values would drop by at least 20%!! Likewise, the impact to much of the state would be equally detrimental. We are working with our State Senator and Representatives to ensure that any solution relates to one's ability to pay and not simply to a property value. We have spent significant amount of time in Concord discussing the matter with your representatives. As of this writing no consensus yet exists in the Legislature. We will continue to work on this issue.

Sludge

The Selectmen are placing an article on the Warrant to extend the moratorium on sludge spreading in Bridgewater for another year. This is to allow time for the State to complete work being done to review and hopefully tighten up the Regulations dealing with sludge.

Police

Jim Gikas, the Police Chief, will be leaving that position effective March 1, 1999. After serious consideration, he has decided not to pursue the training required for full-time certification. Jim, who has been with the department since 1992, and who has helped us through the transition from part-time to full-time department, will continue on a part-time basis. We wish Jim well and thank him for all his efforts on behalf of his neighbors. -- Heck of a guy!

George Hill will assume the position of Police Chief on March 1, 1999. George has worked part-time in Bridgewater for 3 years. He is presently a Sergeant on the Franklin Police Department is full-time certified and has extensive police training both in the military as well as specialized courses.

Building Inspector

Fred Wilcox has retired after many years of greatly appreciated service. It will be difficult to replace him, but we have started that process. Ralph Lyford has been appointed as Building Inspector. Building Permit applications, along with a checklist to help in filing out the application will be available at the Town Clerk's office and at the Town Office, during their regular office hours, as well as from Ralph. The completed application along with the required fee for the Permit must be presented to the Selectmen for approval.

We hope you will take the time to read the newsletters mailed to you from this board as well as the Bridgewater-Hebron Village District. They give greater detail to many of the topics herein discussed as well as many other matters.

Sincerely,

Terence Murphy, Skip Jenness, Hank Woolner
Selectmen

TOWN WARRANT

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Bridgewater in the County of Grafton in said state, qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Bridgewater on Tuesday, the ninth day of March, 1999 next at Twelve of the clock in the noon to act on the following subjects:

Polls to be open from 12 noon to 6:00 p.m.

Business meeting at 8:00 p.m.

1. To choose a Selectmen for three (3) years and all other necessary town officials.
2. To see if the Town will vote to raise and appropriate the sum of \$559,775.88 which represents the operational budget. Said sum does not include warrant articles addressed. (Majority vote required.) Recommended by the Selectmen.
3. To see if the Town will vote to rescind the balance of long term debt authorized and unissued for Lavigne Road repairs at the Town Meeting of 1991 (Art. 3). The balance at December 31, 1998 was \$7,500. (Majority vote required.) Recommended by Selectmen.
4. To see if the Town will vote to expand the highway building and to authorize the purchase of a premanufactured steel building from Richard Hallberg. Recommended by the Selectmen.
5. To see if the Town will vote to continue to prohibit sludge/biosolids as put forth in Article 4 of the March Town Meeting of 1997. Recommended by the Selectmen.
6. To see if the Town will vote to authorize the Selectmen to accept a gift of real estate consisting of 1.0 acres on Rt. 3A being Map 0111-0001-0000 on a deed filed in the Grafton County Registry of Deeds in Book 2320, subject to the restrictions that the land be used for a park, recreation area or public school and that the land remain in title to Bridgewater or to the Bridgewater-Hebron Village District.
7. To see if the Town will vote to authorize the Selectmen to accept a gift of real estate consisting of .109 acres on Whittemore Point North in front of Whittemore Point Cemetery being a parcel shown on a plan entitled "Survey by Robert E. & Louise Marchand, March, 1993, recorded in the Grafton County Registry of Deeds in Book 1532/170 and Book 1311/565. Recommended by the Selectmen.
8. To see if the Town will vote to authorize the Selectmen to enter into an agreement in principle with our consulting assessor to review and update all assessments starting in 2000 and be completed by September 1, 2002.

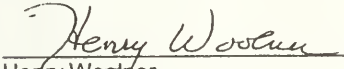
9. To transact any other business that may legally come before this meeting.

Given under our hand and seals, this 22nd day of February in the year of our Lord nineteen hundred ninety nine.

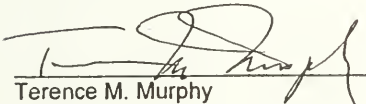

Terence M. Murphy

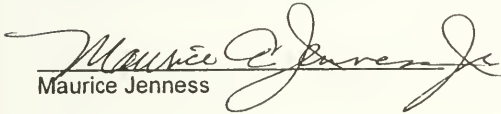

Maurice Jenness

Selectmen
of
Bridgewater

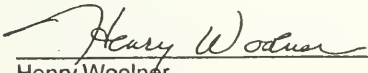

Henry Woolner

A true copy of Warrant ATTEST


Terence M. Murphy


Maurice Jenness

Selectmen
of
Bridgewater


Henry Woolner

BUDGET FOR THE TOWN OF BRIDGEWATER, NH
Appropriations & Estimates of Revenue for the Ensuing Year Jan. 1, 1999 to Dec. 31, 1999

PURPOSE OF APPROPRIATION	Approp. Previous Year	Actual Expenses Prev. Yr.	Approp. Year 1999
GENERAL GOVERNMENT			
Executive	23,000.00	25,651.06	23,000.00
Election, Town Clerk	9,000.00	13,348.66	12,000.00
Financial Administration	26,000.00	25,490.41	26,000.00
Legal Expenses	10,000.00	3,724.58	7,500.00
Employee Benefits	38,000.00	37,686.83	41,000.00
Planning & Zoning	6,500.00	11,000.35	5,000.00
Town Buildings	24,000.00	21,382.24	24,000.00
Cemetaries	400.00	400.00	400.00
Insurance	23,000.00	19,922.00	20,000.00
Advertising & Regional	2,700.00	2,180.55	2,100.00
Subtotal General Government	162,600.00	160,786.68	161,000.00
PUBLIC SAFETY			
Department of Public Safety	79,500.00		81,000.00
Police Division		55,707.15	
Fire Division		26,635.45	
Ambulance	4,520.00	4,520.00	4,520.00
Building Inspection	700.00	2,556.91	1,000.00
Emergency Management	500.00	1,554.93	1,000.00
HIGHWAYS & BRIDGES			
General Expenses Highway	180,000.00	645,574.99	170,000.00
Highway Block Grant	32,337.50	32,337.50	31,589.88
Subtotal Safety, High. & Bridges	297,557.50	768,886.93	289,109.88
SANITATION			
Solid Waste Disposal	40,000.00	40,000.00	40,000.00
Hazardous Waste Collection	357.00	607.00	607.00
HEALTH			
NANA	6,744.00	6,744.00	6,744.00
NH Humane Society	300.00	300.00	300.00
Sceva Speare Hospital	1,500.00	1,500.00	1,500.00
Plymouth Health Clinic	1,000.00	1,000.00	1,000.00
Plymouth Senior Center	500.00	500.00	500.00
Family Services	500.00	500.00	500.00
Other Health	0.00	552.00	500.00
Subtotal Sanitation & Health	50,901.00	51,703.00	51,651.00

WELFARE

General Assistance	4,000.00	4,055.95	4,000.00
Outreach Program	400.00	920.00	400.00
Plymouth Crisis Service	500.00	500.00	500.00
Upper Valley Senior Citizens	1,002.00	1,002.00	1,002.00

CULTURE & RECREATION

Library	635.00	635.00	635.00
Parks & Recreation	5,010.00	5,010.00	5,010.00
Patriotic Purposes	2,300.00	2,480.50	300.00
Historical Society	300.00	300.00	300.00
Other Culture & Recreation	300.00	901.61	300.00

CONSERVATION

Administration			
Expenses	1,600.00	15,343.70	1,600.00
Forests	1,500.00	803.70	1,500.00

<i>Subtotal Welfare, Cul., Conserv.</i>	17,547.00	31,952.46	15,547.00
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DEBT SERVICE

Principal long notes	42,581.00	43,610.15	30,424.00
Interest Expense Notes	8,275.00	7,836.01	7,044.00
Interest Tax Anticipation	3,000.00	3,279.44	5,000.00

CAPITAL OUTLAY

Article 8 Capital Improvement	0.00	0.00	
Article 9 Conservation Committee	0.00	0.00	
<i>Subtotal, Debt, Capital</i>	53,856.00	54,725.60	42,468.00

OPERATING TRANSFERS OUT

TOTAL APPROPRIATIONS	582,461.50	1,068,054.67	559,775.88
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Less Amount of Estimated Revenue	243,037.50	712,137.32	197,289.88
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Amount of Taxes to Raise (exclusive of school & county)	339,424.00	355,917.35	362,486.00
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PAYMENTS TO OTHER GOVERNMENTAL DIV.

Newfound School District	880,000.00	928,805.00	975,000.00
County Tax	220,000.00	216,257.00	225,000.00
Village District		118,774.00	141,000.00

	Estimated Previous Fiscal Yr.	Actual Previous Fiscal Yr.	Estimated Ensuing Fiscal Yr.
REVENUES			
Taxes			
Yield Taxes	5000	4,810.78	5000
Road Betterment Assess	10000	14,857.50	10000
Interest & Penalties	10000	25,194.80	10000
LOCAL SOURCES EXCEPT TAXES			
Business licenses, per.	0	1,074.44	0
Motor vehicle permits	122000	142,701.01	122000
Building permits	1200	1,230.00	1200
Other		0.00	0
INTERGOVERNMENTAL REVENUES - STATE			
Shared Revenue	14000	22,084.09	14000
Highway Block Grant	32337.5	32,337.80	31589.88
Other			
INTERGOVERNMENTAL REVENUES - FEDERAL			
MISCELLANEOUS REVENUES			
Interest on Deposits	3500	5,111.42	3500
Other	45000	462,735.48	0
OTHER FINANCING SOURCES			
Town Truck			
Town Buildings - Capital			
Improvement	0		
Conservation Commission	0		
TOTAL REVENUES & CREDITS	243037.5	712,137.32	197289.88

TAX RATE COMPUTATION

	Estimated 1998	Actual 1998	Estimated 1999	Tax Rate
Total Town Appropriation	582,461.50	1,068,054.67	559,775.00	
Total Revenues	243,037.50	712,137.32	197,289.00	
Net Town Appropriation	339,424.00	355,917.35	362,486.00	2.00
School Appropriation	880,000.00	928,805.00	975,000.00	5.44
County Assessment	220,000.00	216,257.00	225,000.00	1.25
Village Assessment		119,357.00	141,000.00	0.78
Total Town, School, County	1,439,424.00	1,620,336.35	1,703,486.00	
Minus Shared Revenue	3,000.00	7,496.00	3,000.00	
Add War Service Credit	6,000.00	5,800.00	6,000.00	
Add Overlay	2,000.00	995.00	1,000.00	
R E Taxes to be Raised	1,444,424.00	1,619,635.35	1,707,486.00	9.47

PROPERTY VALUATION COMPARISON LAST 19 YEARS

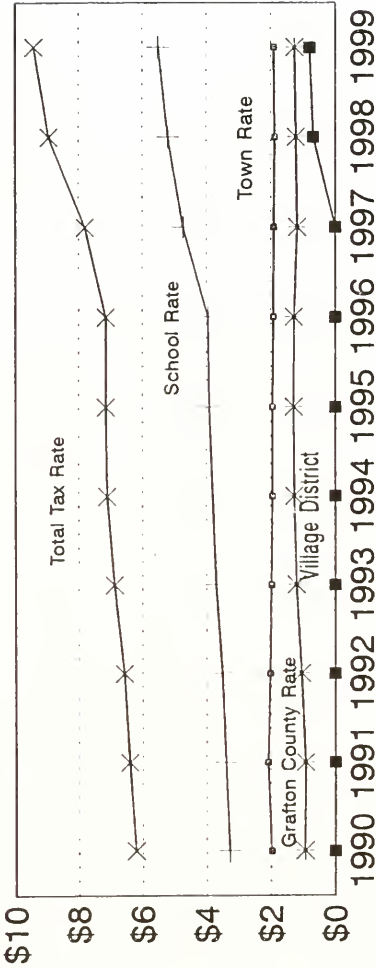
	net property valuation	Valuation change fr prev. year	tax rate/100
1980	10767700	306600	2.900
1981	11170840	413140	3.350
1982	11272540	101700	3.650
1983	11674845	402305	3.500
1984	12163845	488700	3.400
1985	12481080	317235	3.700
1986	13439150	958070	3.900
1987	15678789	2239639	3.940
1988	18724540	3045751	4.170
1989	157658824		0.615
1990	162463253	4804429	0.620
1991	165419977	2956724	0.640
1992	167415800	1995823	0.656
1993	169246500	1830700	0.687
1994	172885450	3638950	0.710
1995	174444950	1559500	0.714
1996	176172968	1728018	0.714
1997	177228279	1055311	0.780
1998	178570380	1342101	0.895
est	179170379		

.67 is new Village District rate

Tax Rates
1990 - 1999

Rates

—○— Town + School * County ■ Village District * Tax Rate



Town	\$1.98	\$2.09	\$2.02	\$1.98	\$1.95	\$1.95	\$1.92	\$1.91	\$1.88	\$1.91
School	\$3.29	\$3.4	\$3.51	\$3.7	\$3.81	\$3.91	\$3.95	\$4.72	\$5.19	\$5.49
County	\$0.93	\$0.91	\$1.03	\$1.19	\$1.26	\$1.28	\$1.27	\$1.17	\$1.21	\$1.25
Village District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.67	\$0.78
Tax Rate	\$6.2	\$6.4	\$6.56	\$6.87	\$7.1	\$7.14	\$7.14	\$7.8	\$8.95	\$9.42

**PLODZIK & SANDERSON***Professional Association/Accountants & Auditors*193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380*INDEPENDENT AUDITOR'S REPORT*

To the Members of the
Board of Selectmen
Town of Bridgewater
Bridgewater, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Bridgewater as of and for the year ended December 31, 1998 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Government Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Town of Bridgewater has included such disclosures in Note 5B. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Town of Bridgewater's disclosures with respect to the year 2000 issue made in Note 5B. Further we do not provide assurance that the Town of Bridgewater is or will be year 2000 ready, that the Town of Bridgewater's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Town of Bridgewater does business will be year 2000 ready.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Bridgewater has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

*Town of Bridgewater
Independent Auditor's Report*

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, along with the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, as noted above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Bridgewater, as of December 31, 1998, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 1999 on our consideration of the Town of Bridgewater's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Bridgewater taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Bridgewater. The accompanying Single Audit schedules are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are not a required part of the general purpose financial statements. All such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 12, 1999

Hegny A. Colby, CPA
PŁODZIK & SANDERSON
Professional Association

TOWN OF BRIDGEWATER, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 4 - LIABILITIES

Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1998:

	General Obligation Debt Payable	Capital Leases Payable	Total
<i>General Long-Term Debt</i>			
<i>Account Group</i>			
Balance, Beginning of Year	\$ 83,750	\$ 9,773	\$ 93,523
Debt Issued		73,291	73,291
Debt Paid	<u>31,750</u>	<u>15,321</u>	<u>47,071</u>
Balance, End of Year	<u>\$ 52,000</u>	<u>\$ 67,743</u>	<u>\$ 119,743</u>
<i>Special Assessment Debt</i>			
Balance, Beginning of Year			\$ 59,287
Bonds/Notes Retired			<u>11,331</u>
Balance, End of Year			<u>\$ 47,956</u>

Long-term debt payable at December 31, 1998, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/98
<u>General Long-Term</u>					
<u>Debt Account Group</u>					
<u>General Obligation</u>					
<u>Debt Payable</u>					
Fire Truck	\$90,000	1993	2003	Variable	\$ 40,000
Highway Truck	\$25,000	1996	2000	6.00	<u>12,000</u>
					<u>52,000</u>
<u>Capital Leases Payable</u>					
Dump Truck	\$53,291	1998	2003	5.81	49,316
Police Cruiser	\$20,000	1998	2002		<u>18,427</u>
					<u>67,743</u>
<u>Total General Long-Term</u>					
<u>Debt Account Group</u>					<u>\$ 119,743</u>
<u>Special Assessments</u>					
Birch Hill Renovations	\$60,814	1990	2000	5.00	11,206
Lavigne Road Renovations	\$52,500	1996	2005	Variable	<u>36,750</u>
<u>Total Special Assessments</u>					<u>\$ 47,956</u>

TOWN OF BRIDGEWATER, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1998, including interest payments, are as follows:

Fiscal Year Ending December 31, _____	Governmental Fund Debt		
	Principal	Interest	Total
1999	\$ 16,250	\$ 2,784	\$ 19,034
2000	15,750	1,894	17,644
2001	10,000	1,005	11,005
2002	5,000	515	5,515
2003	<u>5,000</u>	<u>260</u>	<u>5,260</u>
Totals	<u>\$ 52,000</u>	<u>\$ 6,458</u>	<u>\$ 58,458</u>

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending December 31, _____	Capital Leases		
	Principal	Interest	Total
1999	\$ 14,174	\$ 3,720	\$ 17,894
2000	15,172	2,821	17,993
2001	16,126	1,868	17,994
2002	15,228	869	16,097
2003	<u>7,043</u>	<u>137</u>	<u>7,180</u>
Totals	<u>\$ 67,743</u>	<u>\$ 9,415</u>	<u>\$ 77,158</u>

Annual Requirements to Amortize Special Assessment Debt

Fiscal Year Ending December 31, _____	Special Assessment Debt		
	Principal	Interest	Total
1999	\$ 11,331	\$ 2,876	\$ 14,207
2000	10,375	2,217	12,592
2001	5,250	1,682	6,932
2002	5,250	1,328	6,578
2003	5,250	974	6,224
2004-2005	<u>10,500</u>	<u>884</u>	<u>11,384</u>
Totals	<u>\$ 47,956</u>	<u>\$ 9,961</u>	<u>\$ 57,917</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. Special Assessment debt will be funded through user fees. All other debt will be repaid from general governmental revenues.

TOWN OF BRIDGEWATER, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

All lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the leases shall terminate without penalty or expense to the Town.

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of December 31, 1998 were as follows:

Per		Unissued
Town Meeting		
<u>Vote of 1991</u>	<u>Purpose</u>	<u>Amount</u>
Article 3	Lavigne Road	<u>\$7,500</u>

NOTE 5 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

B. Year 2000 Computer Systems and Equipment Issue

The year 2000 issue is the result of problems and shortcomings in computer systems and equipment that has the potential to adversely affect operations beyond the year 1999. Basically, the problem is attributed to the shortsightedness of programmers who eliminated the first two digits in writing the year in computer programs. This could cause a system to either process inaccurately or to shut down altogether. Another factor that may affect systems is the leap year calculation for the year 2000. Generally accepted accounting principles require that the Town of Bridgewater disclose its status relative to the year 2000 anticipated computer problems. To this end, the Governmental Accounting Standards Board has described four stages that governmental entities should pass through in order to become year 2000 compliant. These stages are:

Awareness Stage - Where a budget and project plan for dealing with the year 2000 issue is developed.

Assessment Stage - When the entity actually begins to review and identify all of its systems and components. The organization may either review all system components for year 2000 compliance or identify through a risk analysis, only those that are mission-critical and evaluate those for compliance.

Year to Date

Executive Office Expense	
Board of Selectmen Salary	9,900.00
Selectmen - Office Expense	3,760.09
Selectmen - Postage	1,081.73
Secretarial Expenses	4,073.07
Selectmen - Copy & Print	2,949.95
Selectmen - Maint/Office	2,187.80
Selectmen - Phone	1,203.17
Selectmen - Other	167.88
Moderator & Town Meeting Expense	0.00
Other Executive Office	327.37
	<hr/>

Total Executive Expense	25,651.06
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Town Clerk, Election Exp.	
Town Clerk Salary	3,504.00
Town Clerk Fees	2,113.04
Deputy Town Clerk Salary	2,550.00
Town Clerk - Phone	506.73
Town Clerk - Postage	0.00
Town Clerk - Copying	7.98
Town Clerk - Supplies	1,560.86
Town Clerk Fees to State	552.93
Election Expenses	2,553.12
Voter Registration	0.00
Other Elec., Reg. & Stats	0.00
	<hr/>

Total Town Clerk & Election	13,348.66
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Financial Administration	
Auditing Expenses	4,650.00
General Appraisal Expense	2,390.00
Tax Collector Salary	11,640.00
Deputy Tax Collector Salary	136.42
Tax Collector - Postage	1,197.00
Tax Collector - Office Expenses	1,600.00
Tax Collector - Telephone	525.53
Other Tax Collector Expenses	1,136.80
Treasurer Salary	2,100.00
Treasurer - Postage	384.00
Other Treasurer Expenses	125.00
Refund of Taxes	300.00
Tax/Planning/Safety Maps	0.00
Other Financial Adm. Expenses	0.00
External Revaluation Svcs	0.00
Internal Revaluation Svcs	0.00
Other Revaluation Expense	(694.34)
	<hr/>

Total Financial Administration	25,490.41
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General Legal Expense	
General Legal Expense	(2,275.42)
Claims, Judgements, Settlements	0.00
Other Legal Expenses	6,000.00

Total General Legal	3,724.58
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Employee Benefit Expenses	
Group Insurance - BC/BS	18,468.44
Group Insurance - Life	0.00
Group Insurance - Other	0.00
Social Security - FICA	9,802.64
Social Security - Medicare	2,330.31
Unemployment Compensation	138.48
Payroll Taxes	519.51
Retirement Expenses	6,427.45
Other Employee Benefits	0.00

Total Employee Benefits	37,686.83
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General Expenses - Building	
Town Offices - Oil	138.43
Town Offices - Electric	2,885.26
Town Offices - Water	0.00
Town Offices - Repairs	1,159.51
Town Offices - Maintenance	1,146.59
Town Offices - Insurance	998.00
Fire Department - Propane	1,279.40
Fire Department - Electric	1,077.30
Fire Department - Water	0.00
Fire Department - Repairs	2,466.00
Fire Department - Maintenance	318.96
Fire Department - Insurance	0.00
Fire Department - Other	59.00
Highway - Oil	665.14
Highway - Electric	1,687.28
Highway - Water	0.00
Highway - Repairs	1,986.70
Highway - Maintenance	317.68
Highway - Insurance	1,079.00
Town Hall - Electric	88.08
Town Hall - Repairs	175.00
Town Hall - Maintenance	300.00
Town Hall - Insurance	191.00
Town Hall - Other	100.00
River Rd. School - Oil	440.41
River Rd. School - Electric	1,021.81
River Rd. School - Water	0.00
River Rd. School - Repairs	707.71
River Rd. School - Maintenance	163.00
River Rd. School - Insurance	386.00
River Rd. School - Other	545.10

Total Maintenance Expense	21,382.34
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Safety Services	
Police Division	
Police Salaries	37,085.25
Secretarial Expense	0.00
Office Expense	0.00
Office Supplies	69.08
Police - Telephone	1,066.52
Police - Book & Periodicals	97.47
Dues	175.00
Travel & Personal Reimbursement	0.00
Liability Insurance	2,599.00
Vehicle Insurance	1,390.00
Other Insurance	0.00
Training Expense	527.92
Vehicle Expense & Repair	1,012.49
Lease Purchase - Auto	0.00
Gasoline	1,386.00
Police Uniforms	891.95
Communication Expense	553.89
Radar Repairs	60.00
Snowmobile Expense & Rep.	309.15
Dispatch Services	4,159.57
Prosecutor Expense	1,873.44
Equipment Purchases	1,608.69
Other Police Expenses	842.33
	<hr/>
Total Police Division Expense	55,707.75

Safety Services	
Fire Department	
Fire Dept. - Call Salaries	4,499.70
Personel Reimbursement	35.00
Training	72.00
Fire Fighting	2,464.71
Truck Maintenance	(328.63)
Airpack Maintenance	100.00
Pump Maintenance	482.03
Radio Maintenance	834.48
Fire Extinguisher Maintenance	0.00
Accessory Repairs	127.51
Small Engine - Repairs	0.00
Maintenance - Auto	0.00
Protective Equipment	1,392.87
Haz/Mat Materials & Exp.	332.00
New Equipment	0.00
Gasoline	1,015.52
Fluids & Oils	161.00
Fluids & Foams	0.00
General Administrative	0.00
Office Supplies	0.00
Telephone	1,110.91
Vehicle Insurance & Registration	4,423.00
Other Insurance	0.00

Association Dues	0.00
Dispatch Services	9,334.20
State of NH	0.00
Other Fire Dept. Expenses	579.15

Total Fire Department	26,635.45
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Highway Department Exp.	
Highway Administrative Costs	161.74
Engineering Costs	60.00
State of NH - Fees	0.00
Telephone Expenses	1,023.75
Vehicle Ins. & Reg.	5,496.00
Other Insurance	(739.39)
Freight Expense	0.00
Dues	479.00
Travel	0.00
Lease Purchase Expense	15,922.50
Other Adm. Costs	0.00
Salaries	89,400.88
Snow and Ice Control	1,102.02
Sander Expense	0.00
Salt Expense	2,248.10
Winter Sand	0.00
Snow Plow Repairs	41.80
General Truck Repairs	9,058.22
Accessory Expense	1,812.65
Heavy Equipment Repairs	3,235.59
Tire Expense	5,770.12
Garage Inventory	4,077.60
Oil & Transmission Fluids	310.16
Gasoline	2,342.89
Diesel Fuel	2,785.89
Anti-Freeze & Additives	0.00
Tool Expense	1,400.00
Equipment Purchases	32,640.28
Bridge Repairs	250.00
Guard Rails	0.00
Bridge Inspections	0.00
Road Materials - Gravel	7,992.00
Road Materials - Culverts	0.00
Road Materials - Tar	(9,748.19)
Road Materials - Guard Rails	0.00
Road Signs & Markers	146.99
Road Materials - Other	(26.66)
Subcontractors	426,888.00
Rental Equipment	2,175.00
Hwy Reconstruction - Gravel	27,980.00
Hwy Reconstruction - Tar	8,738.33
Hwy Reconst./Subs & Rent.	0.00
Other Reconstruction Exp.	0.00
Other Highway Expenses	34,859.86

Total Highway Expense	677,885.13
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General Expense - Insurance	
Insurance - General Liability	3,955.00
Insurance - Public Bond	3,044.00
Insurance - Accident & Indemnity	0.00
Insurance - Floaters	0.00
Insurance - Workers Comp	12,923.00
Insurance - Other	0.00
Town Offices - Insurance	998.00
Fire Department - Insurance	0.00
Highway - Insurance	1,079.00
Town Hall - Insurance	191.00
River Road School - Insurance	386.00
Vehicle Insurance - PD	1,390.00
Other Insurance - PD	0.00
Vehicle Ins. & Reg. - FD	4,423.00
Other Insurance - FD	0.00
Vehicle Ins. & Reg. - HD	5,496.00
Other Insurance - HD	(739.39)
	<hr/>

Total Insurance Expense	33,145.81
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Conservation Commission	
Supplies - General	0.00
Supplies - Office	0.00
Postage	0.00
Books & Periodicals	0.00
Telephone	0.00
Legal Exp	0.00
Consulting Services	0.00
Other Professional Exp.	0.00
Printing & Copying	83.16
Maps	0.00
Manuals	0.00
Dues & Subscriptions	300.00
Advertising	0.00
Seminars	0.00
Personal Reimbursement	0.00
Other Administrative Exp.	0.00
Purchase of Natural Resources	0.00
Other Acquisitions	0.00
Exp. for Promotion	0.00
Other Conservation Exp.	14,960.00
	<hr/>

Total Conservation Expense	15,343.16
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Planning & Zoning Expense	
Planning and Develop Ctl.	0.00
Postage - Planning	0.00
Supplies - Planning	211.64
Clerical Expense - Planning	219.25
Legal Expense - Planning	9,574.44
Engineering Exp. - Planning	0.00
Printing/Copying- Planning	909.00

Advertising - Planning	41.20
Consulting Expense - Planning	0.00
Dues, Conference & Seminars	45.00
Other Planning Expense	0.00
Zoning Enforcement	0.00
Postage - Zoning	0.00
Supplies - Zoning	0.00
Copying - Zoning	0.00
Legal Expense - Zoning	0.00
Dues, Conference & Seminars	0.00
Other Zoning Expense	0.00
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Total Planning & Zoning	11,000.53
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Debt Service

Note Repayments - long	31,750.00
Gen. Debt Principal - long	528.75
Other Long Bonds & Notes	11,331.40
Interest on Notes - Long	5,563.75
Other Debt Interest	2,272.26
Int. Tax Anticipation	3,279.44
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Total Debt Service	54,725.60
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Town of Bridgewater

Town Salaries
Town Report Summary
12/31/98

Maurice Jenness, Selectmen	\$	3300.00
Terence Murphy, Selectmen		3300.00
Hank Woolner, Selectmen		2750.00
Thomas Curren, Selectmen		550.00
Donald Atwood, Road Agent		33606.00
Charles Moore, Highway Dept.		26927.00
E. Wayne Thompson		27667.00
James Gickas, Police		19114.00
Robert Gilmore, Police		4684.00
George Hill, Police		5734.00
Bill White, Police		12190.00
Mark Bodanza, Police		135.00
Jeff Sunner, Police		135.00
William Gabler, Police		135.00
Nancy Denton, Tax Collector		11400.00
Marilyn Raymond, Treasurer		2100.00
Kathleen Vestal, Town Clerk		3504.00
Cathy Lyford, Assistant Town Clerk		1800.00
Rachel Spencer, Staff		3629.00
Fred Wilcox, Building Inspector		650.00

TAX COLLECTOR'S REPORT

Year ending 1998

Levy of 1998

Revenues committed	
This year:	
Property taxes	1,592,448.00
Yield taxes	4,810.78
Added property tax	
Land use change	
Road betterment	14,857.50
Overpayment	
Property taxes	4,384.00
Interest on Yield taxes	
Interest collected on delinquent tax	1,508.07
Interest on RBA	
TOTAL DEBITS	1,618,008.35
Remitted to Treasurer	
During Fiscal Year:	
Property taxes	1,459,384.77
Yield taxes	3,662.42
Land use change	
Interest	1,508.07
Road betterment	12,959.88
Interest on RBA	
Overpayment collected	
Abatements made:	
Property taxes	1,134.93
Yield taxes	
Uncollected revenue	
End of Year:	
Property taxes	136,312.30
Yield taxes	1,148.36
Road betterment	1,897.62
TOTAL CREDITS:	1,618,008.35

TAX COLLECTOR'S REPORT

Year ending 1998

Levy of 1997

Liens sold or executed during fiscal year	15,685.90
Interest & cost collected after lien execution	348.16
TOTAL DEBITS:	16,034.06
Remittance to Treasurer:	
Redemptions	3,498.64
Interest & Costs	348.16
Costs after lien execution:	
Abatements of unredeemed taxes	
Unredeemed liens balance end of year	12,187.26
TOTAL CREDITS:	16,034.06

Vendor Information

<u>V#</u>	<u>Vendor</u>	<u>Current Year</u>	<u>Prior Year</u>
A103	Ashland Lumber Co.	0.00	229.68
A104	Atlantic Highway Signs	146.99	526.38
A105	AT&T	489.27	549.62
A106	Atlantic Plow Blade Co	0.00	162.26
A107	Atwood Donald	36.68	0.00
A108	Adams Construction	632.71	601.75
A111	Arnold Cate	81.00	0.00
A112	Town of Ashland	271.75	0.00
A114	All State Asphalt	0.00	20,427.50
A116	Ambrose Brothers	30.00	0.00
A98	Donald Atwood	942.64	559.15
B101	Bartlett David	387.68	258.00
B102	B-B Chain Co.	1,166.00	637.10
B105	Pitney Bowes	847.75	878.71
B106	Bomor Construction	145,997.00	21,031.92
B108	Bristol Community Center	5,010.00	5,010.00
B110	Bristol Auto Parts	2,379.68	4,594.82
B114	Bridgewater Library	635.00	0.00
B118	Business Manage. Systems	950.00	1,560.28
B119	Town of Bristol	7,679.10	4,620.00
B126	Bristol House of Pizza	248.25	134.70
B129	Barnard Survey Assoc.	60.00	2,975.00
C101	Capital Business Forms	6.90	51.50
C102	Carrco	1,257.82	2,595.52
C103	Cartographic Associates	1,645.00	1,871.00
C104	Cellular One	1,435.32	1,286.26
C105	Caterpillar Financial Services	6,831.00	9,867.00
C107	Citizen Publishing	571.00	953.70
C114	Plodzick-Sanderson	4,650.00	4,400.00
C117	Diane G. Calder	1,792.50	2,370.00
C120	Officestuff, Inc.	0.00	615.92
C121	Clifford-Nicol	79.00	203.76
C123	Clay's Copy Solutions	49.00	60.80
C133	State Street Bank & Trust	28,652.50	30,240.00
C136	Clifford Nicol	67.00	45.76
C137	Country Flowers	295.46	325.00
C138	Chem-Dry	870.45	1,019.50
D101	Nancy Denton	12.67	7.94
D102	Andrew Denton	924.00	649.07
D103	Celia Demsey	0.00	75.00
D113	Dingee Machine Co.	589.64	24.66

<u>V#</u>	<u>Vendor</u>	<u>Current Year</u>	<u>Prior Year</u>
D114	Dana Davis	1,074.68	1,265.83
D115	DynaWatch, Inc.	1,002.80	1,012.80
D116	D & N Family Security	1,215.00	1,380.00
E100	Journal Newspapers	149.70	243.40
E106	Michie Co.	648.22	697.06
F101	Fuller Ford Inc.	1,018.57	4,400.77
F102	Fullwell Motor Products	0.00	(131.95)
F106	Ford Motor Credit	4,964.10	6,003.86
F107	The Fire Barn	256.01	0.00
F108	Fred Fuller Oil	4,186.52	7,266.89
F110	John Farro	161.68	162.51
F112	Fitts Saw & Supply	0.00	45.00
F95	Howard Fairfield, Inc.	41.80	838.40
G102	Grainger W.W., Inc.	329.00	0.00
G104	NorthEast AirGas	3,060.96	846.01
G105	Grafton County Sheriff	4,099.00	4,331.00
G106	Grappone Industrial Div.	230.21	0.00
G107	Grappone Truck Center	7,385.48	0.00
G108	Gall's Inc.	879.94	336.37
G109	GEMFORMS	973.55	1,571.99
G110	Irving Oil	0.00	1,311.75
G112	Lawrence Gilpatric	5645.92	755.48
G113	Gickas, Jim	919.95	261.45
G90	Creighton Gray	1,522.05	1,686.70
H103	H-B Incinerator District	40,000.00	40,000.00
H107	James Hand	170.00	438.45
H108	Hoby Harmon	21.50	17.00
H111	HEWS	0.00	396.45
I100	Internal Revenue Service	485.60	0.00
I102	AKZO Nobel Salt Inc.	0.00	2,346.67
I104	Irwin Motors	0.00	306.69
I105	Lakes Region Two Way	0.00	631.35
I95	IBM PC-Direct	0.00	(119.00)
J100	Jordon Milton	2,235.59	734.27
J101	Maurice Jenness	0.00	20.61
J102	Albert Jacques	455.00	184.00
L100	Laconia Electric	113.21	622.34
L105	Lakes Region Mutual Aid	9,666.20	8,932.57
L106	Lakes Region Planning	1,702.00	2,276.50
L114	Ron Linde	314.50	479.85
L116	Tom Lynch	103.50	172.38
L126	Lily Pond Communications	1,059.57	32.42
L127	Steve Loisel	11.50	0.00

<u>V#</u>	<u>Vendor</u>	<u>Current Year</u>	<u>Prior Year</u>
M100	McLoud, C.R.	27.90	0.00
M102	J P Morrison & Sons	4,276.00	1,176.00
M105	Lawrence Morrill	0.00	829.48
M107	Terence Murphy	583.26	405.66
M108	David Monell Oil Services	278.50	335.50
M111	MobileComm	60.57	78.36
M113	Moore, Charles	1,025.68	466.34
M114	Donna Monell	652.49	675.00
M118	Victor MacAdams	346.97	319.06
M123	Elaine MacAdam	311.76	250.00
M124	Eugene Morgan	11,406.00	1,524.00
N100	Newfound Area Nursing	6,744.00	6,744.00
N102	Bell Atlantic	3,343.02	3,675.99
N103	Newfound Country Store	1,676.03	955.81
N104	Newfound School District	905,478.00	686,599.00
N105	Newfound Chamber of Comm.	125.00	125.00
N106	NH Assoc. of Assessing	20.00	20.00
N107	NH Town Clerks Assoc.	20.00	20.00
N110	NH Electric Cooperative	1,109.89	1,882.37
N112	NH Humane Association	300.00	300.00
N113	Health Source	16,744.49	18,409.14
N114	NH Municipal Association	740.55	831.98
N115	NH Municipal Unemployment	208.54	225.88
N116	NH Department of Safety	20.00	0.00
N117	Neptune	289.35	0.00
N118	Mitchell & Bates	19,945.15	23,597.79
N121	National Market Reports	460.00	616.88
N122	NH Tax Collectors Assoc.	0.00	15.00
N124	Noyes Insurance	39,131.00	36,622.00
N125	NH Assoc. of Conserv. Comm	150.00	17.00
N126	NH Treasurer	40.00	650.00
N127	NH Treasurer	3,177.80	46.00
N128	Northeast Tire Services	1,388.44	1,240.00
N132	Newfound Plumbing	559.21	626.00
N135	North County Equipment	53.20	224.77
N136	Marjory Nickerson	465.00	145.00
N137	NH Assoc. of Conserv. Comm	150.00	0.00
N139	Nat. Assoc. of EVT	0.00	35.00
N140	Al Nickerson	280.00	145.00
O100	Ossipee Mt. Electronics	91.41	0.00
O104	Oliver Photo and Camera	89.81	0.00
P100	Pemigewasset Nat'l Bank	307,111.95	44,707.28

<u>V#</u>	<u>Vendor</u>	<u>Current Year</u>	<u>Prior Year</u>
P103	Patten's Upholstery Cntr	47.00	0.00
P108	Public Service of NH	5,769.84	7,413.50
P110	Proforma Unlimited	157.65	0.00
P114	PC Connection	7,365.86	373.70
P119	Patsy's GMC	328.79	1,662.03
P120	Parts Associates	1,670.11	3,078.20
P122	F. M. Piper	866.30	1,041.60
P123	Pike Industries	3,232.88	2,105.17
R101	A.M. Rand Company, Inc.	457.21	103.57
R105	Real Data	0.00	20.00
R109	Registrar of Deeds	303.72	337.81
R112	RUUD Lighting	667.80	0.00
R95	Marilyn Raymond	560.00	125.00
S100	Sanel Auto Parts, Co.	321.83	258.45
S102	Speare Hospital	1,500.00	1,500.00
S104	Surplus Distribution Sect.	19.00	427.50
S108	Stark & Sons Machine	49.12	32.70
S110	Kathleen W. Ward	216,257.00	208,385.00
S113	Rachel Spencer	0.00	2.90
T100	Thompson E. Wayne	2,543.00	2,406.00
T101	Tri-County Community Act	420.00	404.00
T104	Tucker, Robert	13,222.00	1,166.00
T107	Two Way Communication	3,134.54	159.95
U100	US Postal Service - Bristol	242.55	2,974.75
U101	US Postal Service - Plymouth	(6,646.00)	570.00
U102	Grafton Cnty Senior Citz.	1,002.00	1,002.00
U104	UNH - Technology Transfer	230.00	260.00
V101	Kathy Vestal	4,039.04	1,676.98
V102	Barbara Veator	0.00	60.00
W102	Williams, R.P.	1,023.99	526.48
W103	Wilson Tire	1,581.68	626.80
W104	Lara Joan Saffo, Esquire	210.00	192.00
W105	Fred Wilcox	2,935.00	0.00
W111	Scott Wilcox	4,944.00	204.76
X100	Xerox Corp.	2,327.78	1,262.75
Y100	Yeaton Oil	41.96	53.69
Y102	Yeaton Agway	165.84	22.00

Additional Vendors

Aardvark Firearms	277.97
Access	201.28
Allison, Joseph	83.16
Alumis Transport	18,570.00
Ashley & Lemieux	157.96
Associates Leasing	4,402.20
Assoc. Commercial Co.	1,025.55
Atwood, Deanna	255.50
Auto Air Plus	171.60
Auto Body Works	1,794.81
Baron, Patricia	142.00
Bedard & Son	21,132.50
Bens Uniforms	492.00
Bergeron Associates	1,136.86
Biederman's Deli	99.11
Bixby, Reg	231.00
BMT Micro	30.00
Bragon Reporting	540.00
Bridgewater-Hebron Village District	118,774.00
Bridgewater Historical	300.00
Brook, Richard	527.25
Bucklin, Bill	80.00
Bucklin, Mark	108.00
Cantaras	31.85
Cantera, Chris	132.00
Cate, Arnold	120.00
Citizens Bank	728.75
Comeau's Trucking	3,925.00
Cook, Carol	100.00
Derk VanDerVoit	486.00
Derwood Gray	2,424.00
Dostie, Dan	288.00
Drew, Catherine	60.00
Duquette, Rob	1,656.00
Earth Inc.	10,067.50
Eithier, Mike	3,190.00
Elliott, Carol	310.00
Engraving & Awards	54.55
Family Tree	397.00
Fidelity Management Trust	2,049.54
First American Tax Service	2,111.00
Flowersmiths	475.00
Foley, Frank	21.00
F.W. Foley & Son	15.00
Gallagher Law Firm	2,500.00
Gilpatric, Garrett	1,584.00
Gilpatric, Jeremy	216.00
GMI	50,259.34
Godville, Maren	55.00
Granite State Materials	2,325.41

Additional Vendors

Granite State Minerals	1,064.71
Greenan Realty	300.00
Hall, William	2,020.00
Hanaford, Florence	225.00
Havens, Pauline	180.00
Health Source	1,723.95
Huber, RJ Construction	9,135.00
Irving Oil	3,493.67
Irzak, Phyliss	163.00
JAF Industries	27,898.80
Jaffrey Fire Protection	579.15
JE Auto	186.65
Jenron, Judith	2,091.00
John Brown & Sons	38,100.00
Ken Braley & Sons	3,000.00
Kuplin, Casey	1,494.00
LaCroix, Paul	100.00
Lambert, Ben	70.00
Latulippe, Don Excavation	21,210.00
Lyford, Cathy	870.00
Lyford, Ralph	350.00
Lyman's Trucking	536.50
Lyon, Merl	654.00
MacAllister, David	150.50
McKenzie, Brenda	225.60
Melnicks	57.50
Murphy, Kieran	638.00
Murphy, Steven	107.00
Murray, John	100.00
NASASP	35.00
National Lab Center Inc.	49.75
NEDC	500.00
New England Barricade	181.52
NH Assoc of EVT	35.00
NH Good Roads Assoc	188.00
NH Municipal Trucking Equip	367.95
NH Planning	15.00
NH Road Agent Assoc	20.00
NHOHA	41.00
Nichols-Renasco Assoc.	1,146.00
Noyes, Phillip Co.	161.00
Oakley, William	55.00
Old Home Day Assoc	2,000.00
Oliver Photo	12.00
Outdoor Performance Plus	1,309.15
OWP Sales	79.90
PC Magazine	39.97
Peduto, Chad	188.00
Pemi Bank	19,811.26
Pete Cass & Son	200.00
Pinpoint	202.38

Additional Vendors

Plymouth Court Juris As Pros	821.11
Plymouth Regional Clinic	2,000.00
Print Unlimited	363.00
Public Service	650.00
Purchase Power	1,530.00
Qual Comm	66.90
Reed, Milton	230.50
Rockingham County Conserv Train	30.00
Sharp, Larry Excavation	19,760.00
Sherwin Dodge	150.00
Simpson Transport	16,590.00
Simula, Gary	360.00
Simula, Karen	180.00
Spencer, Rachel	93.99
Squam Lakes Automotive	180.00
Staples	946.77
Stein Gilpatric	3,050.00
Tapply, Charlie	58.00
Taskforce - D. Violence	500.00
Tenney, Ed	1,386.00
Terminix	745.00
Torsey Family Trust	230.00
Torsey, Terry	1,259.00
Town of Alexandria	1,800.00
Town of Ashland	217.75
Town of New Hampton	46.16
Training & Ed. LRMFA	72.00
Treasurer, State of NH	28,132.32
Troop 50 Boy Scouts	200.00
True Colors	750.00
Tucker, Robert Construction	21,680.00
Westfall, Steve	48.00
White Mt. Mack	30,306.18
Whitehouse, Robert	6,202.00
White, Lynn	620.00
White, William	2,057.02
Williams, Robert	81.20
Williams, Steve	48.00
Yeaton Parts & Service	2,029.60

BRIDGEWATER PUBLIC LIBRARY

Books on Hand December 31, 1998

Adult Fiction	1230	
Adult non-fiction	885	
Large Print	58	
Westerns	122	
Mysteries	310	
Science Fiction	22	
Juvenile Fiction	350	
Juvenile non-fiction	220	
Easy Readers	<u>250</u>	3447

Books Loaned

Adult	195	
Juvenile	<u>15</u>	210
Jigsaws	<u>8</u>	8

Many thanks for the 1998 donations.

For the Library Trustees,

Marilyn Raymond, Librarian

LIBRARY TREASURER'S REPORT

Balance December 31, 1997 \$ 541.14

Receipts

Interest earned (checking account) 4.09
Check from town 635.00

\$ 1,180.23

Payments

Salaries
 Fran Isabelle 205.00

Kelley's Florist 3.50

Books 328.14

Misc. Supplies (\$61.87 less \$50.00 petty cash) 11.87

Postage 3.75

Petty cash 1999 50.00

\$ 602.26

Balance December 31, 1998 \$ 577.97

Emergency Fund: CD + Money Market at current value \$2,195.42

Respectfully submitted,

Pauline E. Havens, Treasurer

VITAL STATISTICS

BIRTHS

Date and place of birth; name and sex of child; name of father, maiden name of mother

January 30, 1998	New London Hospital Jonathan Jay Gould, Rebecca Jo Harrington	Zachary Jacob Gould, male
March 27, 1998	Speare Memorial Hospital George Everitt Schreer, Michele Joy Gelles	Emily Elizabeth Schreer, female
April 10, 1998	Speare Memorial Hospital Thomas Michael Morin, Daphne Ina Atwood	Mitchell Thomas Morin, male
June 3, 1998	Speare Memorial Hospital Eric Todd Merluzzi, Amy Lou Lehmkuhl	Luke Patrick Merluzzi, male
June 15, 1998	Lakes Region General Hospital Damon Robert Huckins, Angela Joyce Baron	Kyle Damon Huckins, male

MARRIAGES

Date of marriage, name and surname of bridegroom and bride; residence at time of marriage.

April 11, 1998	Roy Anderson Clark Heather Elise Delsart	Bridgewater, NH Dorchester, NH
May 7, 1998	Gordon Pike Cavis Alla Nickolaievna Suslova	Bridgewater, NH St. Petersburg, Russia
June 15, 1998	Michael Steven Pierce Cheryl Lynn Woodbury	Bridgewater, NH Plymouth, NH
June 20, 1998	Mark Rodney Swanson Janna Marie Rousseau	Bridgewater, NH Bridgewater, NH
July 25, 1998	Louise Gnerre III Marie Ellen Noyes	Bridgewater, NH Bridgewater, NH
September 26, 1998	Michael Anthony Weisberg Tabitha Frances Kinney	Bridgewater, NH Bridgewater, NH
September 26, 1998	Steven Norman Williams Kristen Lee Knudson	Bridgewater, NH Bridgewater, NH
November 21, 1998	George Albert Pabst Elaine Barbara Gorley	Bridgewater, NH Bristol, NH
December 4, 1998	Richard Joseph Smolenski Alison Jean Carter	Bristol, NH Bridgewater, NH

DEATHS

Date and place of death; name and surname of deceased; name of father; name of mother.

February 1, 1998	Franklin, NH Frank Abbott Bartlett, Sarah Pearl Watrous	Arlon Everett Bartlett
February 28, 1998	Hinsdale, IL Charles Marden, Elizabeth Cody	Robert L Marden
April 8, 1998	Meredith, NH George Henry Adams, Bernice Haley	Ileene Adams Pollard
May 29, 1998	Bridgewater, NH Daniel Macadam, Catherine MacNeil	Annie Belle Macadam
December 16, 1998	Plymouth, NH Burt Lashua, Grace Moody	Susan Eudora Mitchell

POLICE DEPARTMENT

Domestic violence calls are still a significant problem in all towns and we were no exception to that trend. Burglaries and vandalism incidents are diminished this year. We had two tragic accidental drownings this year. We extend our sympathy to those families. While vehicular accidents are reduced over last year, many of those remaining involved substance abuse. This year we will put increased efforts to further reduce speeding and the potential for severe accidents along many of our town roads.

While I am retiring from full-time duty, I intent to remain active within the department on a part-time basis. I wish to thank you and the Board of Selectmen for all the support over the years.

Respectfully submitted,

James G. Gickas
Chief of Police

FIRE DEPARTMENT

The Bridgewater Fire Department spent an active year in both traditional activities and fostering infrastructure improvements. Emergency responses approached 50 including multiple calls during the flooding emergency in June. During the course of that event we were pleased to find that our combined communications systems of radios and cellular phones allowed excellent control of our resources. Interdepartmental coordination was carried out very effectively thereby certifying the value of the original concept.

Within our infrastructure, the town completed several projects. First, forest fire access roads were cleared of ice storm debris to allow fire fighting efforts into remote areas. Secondly, improved water sources were accomplished by cleaning a fire pond and by bringing four new dry hydrants into service. Finally, we supported the efforts of our dispatch system to build a new radio tower on Tenney Mountain.

The year of 1999 will continue to hold an unresolved challenge, that of increasing our manpower. We need more members in the fire department to improve our responses at all times of the day. I would encourage anyone with an interest in helping others to consider joining the fire department. It can be a very gratifying experience. Thank you for your continued support.

Andrew S. Denton, Chief
Bridgewater Fire Department

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Land, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. Early in 1998 we experienced an ice storm, which caused severe damage to forests in New Hampshire. This damage created a greater potential fire hazard as well as safety hazards to many areas of the state. Your local fire warden and Forest Rangers need your assistance in preventing wildfires in these hard hit areas and throughout the State. If you need assistance or information dealing with ice damaged woodlands, please call 1-800-444-8978.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wild land fires and keeping the loss of property and suppression costs as low as possible.

1998 FIRE STATISTICS
(All Fires Reported thru December 23, 1998)

<u>FIRES REPORTED BY COUNTY</u>		<u>CAUSES OF FIRES REPORTED</u>	
Belknap	44	Smoking	59
Carroll	89	Debris Burning	38
Cheshire	67	Campfire	29
Coos	18	Power Line	14
Grafton	43	Railroad	9
Hillsborough	232	Equipment Use	24
Merrimack	108	Lightning	16
Rockingham	121	Children	95
Strafford	64	OHRV	6
Sullivan	12	Miscellaneous	53
		Unknown	140
		Fireworks	6
		Arson/Suspicious	16
		Illegal	231
TOTAL FIRES	798	Rekindle	43
TOTAL ACRES	442.86	Disposal of ashes	19

TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action wishes to announce that this winter's Fuel Assistance Program is up and running and applications are being taken.

Assistance can go towards paying electric or fuel bills. Households who have the cost of heating included in their rent may have their benefits applied to their rent. The application can also be used to request Weatherization energy conservation assistance.

Anyone in need of help with fuel bills is encouraged to call for an appointment at the nearest Tri-County CAP Community Contact office. Benefits for eligible households can range from \$150 to \$750 depending on income and energy costs. Assistance can only be given once; those who have already applied should not call.

CARROLL COUNTY: 539-4165 or toll free 1-888-842-3835

COOS COUNTY: Berlin 752-3248, Colebrook 237-8168, Lancaster 788-4477

GRAFTON COUNTY: Lebanon 448-4553, Littleton 444-6653, Plymouth 536-8222, Woodsville 747-3013

Income eligibility can be determined on a 4 week or one year time period depending on the source of one's income. The limits are:

<u># in household</u>	<u>Past 30 days</u>	<u>Past year</u>
1	\$ 1,059	\$ 12,880
2	1,427	17,360
3	1,795	21,840
4	2,163	26,320
5	2,532	30,800
6	2,900	35,280

NEWFOUND AREA NURSING ASSOCIATION

N.A.N.A 1998

I. **Newfound Area Nursing Association provided the following services in the Home Care Program:**

Skilled nursing	2207
Private duty nursing	20
Physical therapy	462
Home health aide	3006
Long-Term aide	855
Homemaker	1150
Supervisory visits	193

Approximately 11,750 visits were made by NANA in the 1998 year to individuals in the Newfound Area.

II. **Programs for families with infants, toddlers and adolescents are as follows:**

The Well Child Clinic - Offered monthly to provide immunizations, physical exams, nutrition counseling, health education, information and referral. 95 children seen.

Newfound School Outreach Immunizations - Series of three Hepatitis Vaccines administered to 105 students.

Newfound Area Parental Support - Summer play group for Tots met twice weekly for seven weeks. Twenty Bristol families attended.

Mother Mentors - A six week training course for six volunteers to provide assistance and support to moms for about three months.

Parental Support Group - Approximately ten individuals attend weekly. The group is geared toward those who are anxious or depressed.

Active Parents Group - Eight individuals participated in a seven week course on parenting. The series will be offered 3-4 times per year.

Prenatal/Postnatal Exercise Program - Four participants enrolled in the first six week series. Plans are to continue the program.

Good Beginnings Program - Forty home visits were made to new parents to distribute gift bags with books. Offered in cooperation with Franklin Regional Hospital.

Welcome Baby Open House - A collaborative effort with the Bristol Elementary School and other health and social service providers.

III. Outreach Programs for adults are as follows:

Flu and Pneumonia Vaccine Clinic - Flu vaccines provided to 129 individuals. Pneumonia vaccine provided to 21.

Hypertension Screening - On average, 40 individuals are screened monthly.

Foot-care Clinic - Monthly clinic providing services to 10 individuals monthly.

Lab Services - Nursing staff draws blood on the homebound when ordered by a physician.

Senior Companion Program - Trained volunteers visit the isolated elderly. Offered in cooperation with Franklin Regional Hospital.

NANA Hospice Volunteers - NANA prepares volunteers and places them with seriously ill and dying clients to provide support for the individuals and their families.

The Medicare Interim Payment has impacted home care as we knew it would, resulting in an (\$11,000) deficit at the end of the third quarter despite our successful long-term fundraising effort.

On the positive side, however, Congress did at the eleventh hour pass a bill to give the Home Health industry relief from the Balanced Budget Act of 1997. The per beneficiary cap formula was adjusted and they delayed implementation of a 15% cut for this year. Congress further promised to look at other measures to protect the home benefit during the next session.

Respectfully submitted,

Jeannine Martin
Executive Director

BRIDGEWATER-HEBRON VILLAGE DISTRICT

1998 Annual Report

Since formation in November of 1997, the Bridgewater-Hebron Village District has been very active. In January of 1998 the residents of the towns of Hebron and Bridgewater voted to raise and appropriate funds to build a new school. That facility would be leased to, and operated by, the Newfound Area School District.

After a long planning process, J.P. Morrison Construction of Bristol broke ground in June of last year. The firm of Bonnette, Page and Stone of Laconia was hired as the construction manager of the building project, which began in July.

The architect for the project is Brackley D. Shaw of Bridgewater, working in association with Keith P. Hemingway, Architect of Plymouth, and the engineering firm of Rist-Frost-Shumway of Laconia. The Pemigewasset Bank of Plymouth has been financing the project, and the firm of Nichols-Reñasco Associates of Campton has been hired as the project consultant.

The completion date for the school is slated for August 1, 1999. The Newfound Areas School District has scheduled a kindergarten through fifth grade configuration for the facility, along with a preschool program, to begin in September of this year. Approximately 120 students from Bridgewater, Hebron, Groton, Alexandria and Bristol will be attending. As currently proposed, one grade will be added incrementally each year thereafter until the building houses students in grades K-8.

The project has been a challenging one, and has only been possible with the help of many. The commissioners would like to thank the various professionals hired to work with us on the school. The board also acknowledges the expert assistance from Superintendent John Davis. In addition we thank Hank Woolner, Treasurer; Lynn White, Clerk; and Everett Begor, Moderator; as well as the greater community for their support.

The Village District holds public sessions on the first Tuesday of the month from 7 to 8 p.m. at the Bridgewater Town Offices. This year's annual meeting will be held at the Bridgewater Town Hall on Tuesday, March 16 at 7 p.m. with the polls open from 5 to 7 p.m. for the election of officers. We encourage you to attend and welcome your input.

Respectfully submitted,

Terence Murphy, Chairman
Derry Riddle
William White
Board of Commissioners

BRISTOL COMMUNITY CENTER
1998 REPORT TO THE TOWN OF BRIDGEWATER

There have been some exciting improvements at the Bristol Community Center during 1998. The windows on the front of the building were replaced with new, energy efficient windows. This has made a tremendous difference in heating the building. We are grateful to Freudenberg NOK for their donation, which enabled us to purchase the windows and have them installed. We removed the stained glass windows from upstairs and will be installing one of them at the entrance to the BCC so that we can retain a piece of the buildings history. The remaining two windows will be returned to the Bristol Federated Church.

The BCC has been a busy place with record numbers attending our Summer Program in 1998. We added an After Camp Open House Program to assist working parents. We continue to offer our Teen Open House Program on Tuesday evenings with a growing number of teens attending each week to play pool, basketball, ping pong, computers or watch movies. We offered some new Teen Programs this year that included a three day Bike Trip. The response was wonderful and we will continue to offer this program. During the course of a normal week at the BCC over 1,000 people come through our doors for the many programs offered.

Bridgewater residents participated in many programs offered during 1998. They were offered Archery, Baseball, Basketball, Dances, Teen Open House, After School Open House, Karate, Junior High Basketball, Baseball & Softball, Umpire Clinics, Red Cross First Aid & CPR, Hunter Safety, Boy Scouts, Girl Scouts, Tot Time, SHARE, Volleyball, Summer Programs, Haunted House, Ghost Walk, Easter Egg Hunt, Father & Daughter Valentines Dance, Carnival Queen, Jack Frost & Miss Snowflake, Soccer, Gymnastics, TOPS, Tai Chi, Craft Classes, Senior Citizen Lunches and trips and Santa's Village, Yoga, Softball Pitching Clinics and more.

We are grateful to the Franklin Savings Bank for sponsoring a Book Nook at the BCC for area children. They purchased and donated a bookrack, new books, couch and chair for a reading area. Rod Hull, of NH Americorps spearheaded the project and we are happy to have it here at the BCC.

We want to thank the Newfound Area School District for their continued support of the BCC and its programs. We hold many of our programs and practices at the local schools to accommodate our growing numbers. Our Soccer Program has more than doubled in the last few years. We are grateful for their appreciation of the importance of Recreation in the Newfound Area.

In ending, the BCC wishes to thank the many Bridgewater volunteers that have donated their time and energies by working in our sports leagues, helping with our Haunted House (we had triple the visitors this year!), Santa's Village and our numerous other fundraising and youth activities. Thank you all!!

Respectfully submitted,

Leslie Dion, Director of Recreation

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Annual Report 1998

Grafton County Senior Citizens Council, Inc. Provides programs and services which support the health and well being of our older citizens and assist them to remain independent in their own homes and communities for as long as possible. Through eight locations throughout the County, including Plymouth, Bristol, Canaan, Lebanon, Orford, Haverhill, Littleton and Lincoln, older adults and their families are able to make use of community based long term care services such as home delivered meals, senior dining room programs, transportation, care management services, information and referral, educational programs, adult day care, chore/home repair services, recreation and opportunities to be of service to the community through volunteering.

During 1998, 55 older residents of Bridgewater were able to make use of one or more of GCSCC's services, offered through the Plymouth Regional Senior Center or Bristol Area Senior Services. These individuals enjoyed 681 balanced meals in the company of friends in a senior dining room, received 1,014 hot, nourishing meals delivered to their homes by caring volunteers, were assisted with problems, crises or issues of long term care through 41 visits by a trained social worker and found opportunities to put their talents and skills to work for a better community through 127 hours of volunteer service. The cost to provide these services for Bridgewater residents in 1998 was \$9,359.28.

Community based services provided by GCSCC and its many volunteers for older residents of Bridgewater were often important to their efforts to remain in their own homes ad out of institutional care despite chronic health problems and increasing physical frailty, saving tax dollars and contributing to the quality of life of our older friends and neighbors. As our population grows older, such support becomes ever more critical.

GCSCC very much appreciates the support of the Bridgewater community for services which enhance the independence and dignity of our older citizens and assists them to meet the challenges of aging in place.

Carol W. Dustin
Executive Director

— NOTES —

TOWN OF BRIDGEWATER
TELEPHONE NUMBERS

TO REPORT A FIRE	911
MEDICAL AMBULANCE DISPATCH	911
POLICE DEPARTMENT	911
Police - Business & Non Emergencies	744-6745
Fire Department - Business	744-6047
Highway Department	744-6039
New Hampshire State Police	1-800-525-5555
Poison Information Center	1-800-562-8236
Town Hall Rte 3A	744-5055
Business hours:	
Tuesday: 1 p.m. - 4 p.m.	
Thursday: 9 a.m. - 12 noon	
Except holidays & vacations	
Selectmen's Office	744-5055
Selectmen's Meeting	Town Hall Rte 3A
Every Thursday evening except holidays	
8:00 p.m. - 10:00 p.m.	
Town Clerk's Office	968-7911
1062 River Road School House	
Every Wednesday evening	6:00 p.m. - 8:30 p.m.
3rd Saturday of month	8:30 a.m. - 10:00 a.m.
Except holidays & vacations	
Tax Collector; Call Nancy Denton	744-5944
Reasonable hours excepting holidays & vacations	
Planning Board; Call Elaine MacAdam	744-9986
Meets 3rd Tuesday of month	7:30 p.m.
Board of Adjustment; Call Selectmen	744-5055
Meets on request	
BUILDING ?	ADDING ON ?
File an application with building inspector	
Ralph Lyford	744-5055
Fire Warden; Lawrence Gilpatric	744-8681